

**REMARKS**

Claims 1-24 were pending in this application. Applicants have hereinabove canceled without prejudice claims 1-24 and have added new claims 25-45.

In the March 15, 2007 Restriction Requirement, the Examiner required restriction of claims 1-24 under 35 U.S.C. § 121. The Examiner grouped the claims as follows:

Group I	Claims 1-17 and 24 drawn to abrasive materials comprising substantially non-round bioinert glass or ceramic particles, classified in class 424, subclass 400.
Group II	Claims 18-20 drawn to a method for abrading human or animal tissue comprising contacting the tissue with the abrasive material comprising substantially non-round bioinert glass or ceramic particles, classified in class 424, subclass 400. <u>New claims 25-45 are likewise directed to methods for abrading human or animal tissue and are properly included in Group II.</u>
Group III	Claims 21-22 drawn to a method for preparing an abrasive material comprising admixing the abrasive material comprising substantially non-round bioinert or ceramic particles with a coating material, classified in class 424, subclass 400.
Group IV	Claim 23 drawn to a method for operating dermabrasion equipment comprising using the equipment to apply an abrasive material comprising bioinert glass or ceramics to a human or animal tissue, whereby the dermabrasion equipment clogs less than with conventional aluminum oxide materials, classified in class 606, subclass 131.

Applicants respectfully traverse the requirement for restriction, but elect the claims still pending in Group II above, namely claims 25-45. No new matter is introduced by the addition of new claims 25-45 and support for these claims can be found throughout the specification. Accordingly, applicants respectfully request that the Examiner enter this Amendment.

If a telephone interview would be of assistance in the prosecution of this application, including resolution of any issues raised in the response to the instant restriction requirement, applicants' undersigned attorney invites the Examiner to telephone him at the number provided below.

No fees are believed due in connection with the filing of this Amendment and Response to Restriction Requirement. However, the Director is hereby authorized to charge any required fee(s) and credit any overpayments to Deposit Account No. 50-0540.

Respectfully submitted,

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